IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 552 of 1987
With
SPECIAL CIVIL APPLICATION No. 553 of 1987

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG
HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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EKTA S DODANI - Petitioner(s)
Versus
STATE OF GUJARAT & 1 - Respondent(s)

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Appearance :
NOTICE SERVED for Petitioner(s) : 1,PARTY-IN-PERSON for Petitioner(s) : 1,
MR DIPEN DESAI, AGP for Respondent(s) : 1,
MR SI NANAVATI for Respondent(s) : 2,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG

and

HONOURABLE MR.JUSTICE M.R. SHAH

Date : 15/06/2006

COMMON ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

None for the petitioner in either of the case despite service on them. Mr. Dipen Desai, learned AGP appears for the respondent no.1 and Mr. Saurabh Mehta, learned counsel appears for the respondent no.2 under the authority of Mr. S.I. Nanavati.

By the present writ petition, the petitioners are challenging imposition of the conservancy tax to the extent of 22% on the ground that the imposition of the tax is irrational and the action taken by the Commissioner of the Corporation without prior approval by the Standing Committee etc., is absolutely unjustified and is contrary to law and is ultra vires the provisions of the Act.

In the matter of **Anant Mills v. State of Gujarat, reported in AIR 1975 SC 1234,** this very issue has been decided against the interest of the petitioners. In view of the said judgment of the Supreme Court, nothing further is required to be done. Each of the petition is dismissed. Rule is

discharged in each of the petition. There shall be no orders as to costs. Interim relief, if any, stands vacated.

[R.S. GARG, J.]

[M.R. SHAH, J.]

pirzada/-